

SAM – GENERAL LEDGER ACCOUNTS

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ACCOUNT NO. 1110,
GENERAL CASH
(Revised 5/1987)

10401

Normal Balance: Debit

Purpose: This account shows the amount of cash other than Agency Trust Fund Cash collected by the agency and deposited or to be deposited in its general checking account for remittance to a fund in the [State Treasury](#) or refunded to payers, but not yet remitted or refunded. At least once each month amounts determined to be earned, and therefore proper for deposit in a fund, are remitted to the State Treasury. Amounts determined to be not due to the State are refunded to payers. At the end of the fiscal year, an adjustment is made to this account for undeposited receipts as described under Account No. 1190, Cash on Hand.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
7.	Cash is received for deposit in the general cash account.	10.	Cash is remitted to the State Treasury, paid to banks for dishonored checks, or refunded to payers.
A-1	Is reversed as of July 1.	11.	<i>(Alternate entry for dishonored checks)</i>
		A-1	Adjustment is made for cash undeposited at June 30.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1130,
REVOLVING FUND CASH**
(Revised 5/1987)

10402

Normal Balance: Debit

Purpose: This account shows the amount of funds advanced from the [State Treasury](#) for revolving fund purposes (see [SAM Chapter 8100](#)). Except for year-end reporting purposes, an agency revolving fund operates on an impress basis. The account balance at all times, except at year-end, equals (1) revolving fund cash on hand and in the centralized treasury system general checking account plus (2) the amount of the Revolving Fund Receivables Ledger balance. If the advance is made from a fiscal year appropriation, the amount of the fund is returned to the State Treasury at the close of the fiscal year or the [State Controller's Office](#) is requested to journalize the amount as a return to the appropriation from which it was advanced and as a withdrawal from the subsequent fiscal year appropriation. At the end of the fiscal year, the impress amount of change and cash purchase funds and the amount of undeposited receipts is reported in Account No. 1190, Cash on Hand.

Subsidiaries: Revolving Fund Cash Book and Revolving Fund Receivables Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
1.	Claim for revolving fund advance is filed with the State Controller's Office.		<i>(The physical return of a revolving fund, or any portion of it, would be included in Entry No. 10, Remittance of cash to the State Treasury.)</i>
A-2	Is reversed as of July 1 to re-establish the revolving fund on an imprest basis	A-2	Revolving fund account balance is reduced to actual cash balance in fund as of June 30.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1140,
CASH IN STATE TREASURY**
(Revised 5/1987)

10403

Normal Balance: Debit

Purpose: For funds that are accounted entirely by one agency, this account shows the cash balance in the [State Treasury](#) to the credit of the particular fund.

For funds that are not accounted entirely by one agency, this account shows the net agency remittances to or disbursements from the particular fund in State Treasury during the fiscal year. At the end of the fiscal year, the account balance is transferred to Account No. 5570, Fund Balance—Clearing Account to facilitate the closing of nominal accounts.

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SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1140,
CASH IN STATE TREASURY**
(Revised 5/1987)

10403 (Cont. 1)

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
12.	Cash is ordered into the fund in treasury upon order of the State Controller's Office (SCO)	4.	Funds are transferred to the State Payroll Revolving Fund for the payment of salaries and wages and state contributions
19.	Unused portion of prepayments to Architecture Revolving Fund, Water Resources Revolving Fund, or the Highway Fund is returned upon completion of project	5.	Notices of Claims Paid, Form CD-102, are received from the State Controller's Office for warrants written in payment of claims filed.
29.	A Controller's Transfer is received returning a deposit from the Condemnation Deposits Fund.	14.	State Controller's Office transfers an advance to a service agency.
31.	Moneys are returned from the Surplus Money Investment fund.	15.	Controller's Transfer is received in settlement of "NO WARRANTS" claims.
32.	Interest is received from the Surplus Money Investment Fund or the Condemnation Deposits Fund.	17.	The State Controller's Office transfers an advance to the Architecture Revolving Fund, the Water Resources Revolving Fund, or the Highway Fund.
34.	Proceeds from the sale or redemption of investments are received.	27.	The State Controller's Office transfers a deposit to the Condemnation Deposits Fund.
35.	Interest on investment securities is received.	31.	Moneys are transferred to the Surplus Money Investment Fund.
A-13.	For funds not accounted entirely by one agency, the account balance is transferred to Account No. 5570 to facilitate closing nominal accounts at June 30.	33.	Investment securities are purchased.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1150,
CASH IN TRANSIT TO STATE TREASURY
(Revised 5/1987)

10404

Normal Balance: Debit

Purpose: This account shows the amount of cash remitted by the agency to the State Treasury but not yet credited by the [State Controller's Office](#) to the appropriate accounts. Upon advice from the State Controller's Office that the money has been ordered into a fund in the State Treasury to the credit of the fund (and appropriation, if any), the agency reflects the transaction in its accounts by reducing this in transit account balance.

Subsidiaries: File of Uncleared Remittances to State Treasury

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
10.	Cash is remitted to the State Treasury.	12.	Cash is ordered into a fund in treasury by the State Controller's Office (SCO).

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1190,
CASH ON HAND
(Revised 5/1987)

10405

Normal Balance: Debit

Purpose: This account shows during the fiscal year the amount of: (1) cash withdrawn directly from the State Treasury as change funds, cash purchase funds, or cash payment funds; and (2) cash or checks that will not be deposited, such as bid deposits and payments of smaller amounts than are due the state which if deposited would prejudice the state's right to make further collections. At the end of the fiscal year, a journal entry is made transferring to this account: (1) from Account No. 1110, General Cash, and Account No. 1120, Agency Trust Fund Cash, the amount of undeposited receipts; (2) from revolving funds the imprest amounts of change and cash purchase funds withdrawn and the amount of undeposited receipts; and (3) from other cash accounts the amount of undeposited receipts.

Subsidiaries: Open Items in Cash on Hand Register

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
13.	Cash is received that is not expected to be deposited.	A-1	Is reversed as of July 1.
A-1	Agency general cash is adjusted as of June 30 for any undeposited general cash on hand at that date.	A-2	Is reversed as of July 1 to re-establish the revolving fund on an imprest basis.
A-2	Agency revolving fund is adjusted as of June 30 for amount of cash in sub-revolving funds and undeposited cash in agency		

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1210,
DEPOSITS IN SURPLUS MONEY INVESTMENT FUND
(Revised 5/1995)

10406

Normal Balance: Debit

Purpose: This account shows the amount of agency moneys in the Surplus Money Investment Fund. Surplus Money Investment Fund moneys are invested in U.S. Government securities, commercial paper, time certificates of deposit, and bankers acceptances. Interest earned from these securities is credited to the participating funds. Interest receivable at fiscal year-end is accounted in Account No. 1400.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
31.	Surplus cash is transferred to the Surplus Money Investment Fund.	31.	Cash is returned to the agency's fund in treasury.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1311,
ACCOUNTS RECEIVABLE—ABATEMENTS**
(Revised 2/1999)

10407

Normal Balance: Debit

Purpose: This account shows the amount receivable from private entities as abatements of expenditures. For state accounting purposes, abatements are as defined in SAM Section [10220](#).

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
4.	Gross amount of salary overpayments per Controller's registers of accounts receivable.	4.	Gross amount of salary overpayments recovered from the State Payroll Revolving Fund.

Note: The two elements of the net entry made from the Payroll Expenditure Register are shown separately above for clarity.

6.	Invoices are prepared for expenditure abatements.	7.	Cash is received and applied, realizing accounts receivable—abatements (excluding salary overpayments).
A-3	Year-End accruals are recorded	8.	Cash is applied, realizing accounts receivable—abatements (excluding salary overpayments).
		9.	Accounts receivable are written off.
		36.	Cash is received and applied from the sale of accounts receivable—abatements.
		A-4	Abatement receivables are reclassified at the time an appropriation reverts.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1312,
ACCOUNTS RECEIVABLE—REIMBURSEMENTS
(Revised 2/1999)

10408

Normal Balance: Debit

Purpose: This account shows the amount receivable from private entities as reimbursements for goods or services.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
6.	Invoices are prepared for appropriation reimbursements.	7.	Cash is received and applied, realizing accounts receivable—reimbursements.
A-3	Year-End accruals are recorded.	8.	Cash is applied, realizing accounts receivable—reimbursements.
		9.	Accounts receivable are written off.
		36.	Cash is received and applied from the sale of accounts receivable—reimbursements.
		A-4	Reimbursement receivables are reclassified at the time an appropriation reverts.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1313,
ACCOUNTS RECEIVABLE–REVENUE
(Revised 2/1999)

10409

Normal Balance: Debit

Purpose: This account shows the amount receivable from private entities for revenue items which when collected will be remitted to the [State Treasury](#) to the credit of a fund but not an appropriation.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
6.	Invoices are prepared for revenue transactions.	7.	Cash is received and applied, realized accounts receivable-revenue.
A-3	Year-End accruals are recorded	8.	Cash is applied, realized accounts receivable-revenue.
		9.	Accounts receivable are written off.
		35.	Interest on investments accrued at June 30 is received.
		36.	Cash is received and applied from the sale of accounts receivable–revenue.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1315,
ACCOUNTS RECEIVABLE—DISHONORED CHECKS
(Revised 5/1995)

10410

Normal Balance: Debit

Purpose: This account shows the amounts charged to persons because their checks have been dishonored by banks. As dishonored checks are redeposited or substituted with other checks or legal tender, the account is credited.

Subsidiaries: File of Uncleared Bank Debit Notices

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
10.	Cash is remitted to banks for dishonored checks and accounts receivable are established.	7.	Cash is received and applied, realizing accounts receivable—dishonored checks.
11.	<i>(Alternate entry for dishonored checks.)</i>	8.	Cash is applied, realizing accounts receivable—dishonored checks.
		9.	Accounts receivable are written off.
		36.	Cash is received and applied from the sale of accounts receivable—dishonored checks.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1316,
ACCOUNTS RECEIVABLE—CASH SHORTAGES
(Revised 5/1995)

10411

Normal Balance: Debit

Purpose: This account shows the amounts charged to cashiers for cash shortages occurring in their accounts. As relief from accountability is obtained from the State Board of Control or restitutions are received from cashiers, the account is credited.

Subsidiaries: Cash Shortage Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
7.	Shortages occur in cash collections for which cashiers are held accountable.	7.	Cash is received and applied, realizing accounts receivable—cash shortages.
		8.	Cash is applied, realizing accounts receivable—cash shortages.
		9.	Accounts receivable are written off.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1319,
ACCOUNTS RECEIVABLE—OTHER
(Revised 5/1995)

10412

Normal Balance: Debit

Purpose: This account shows receivables not applicable to any other general ledger receivables account. This account is used at the end of the fiscal year to record: (1) the amount due the office revolving fund from funds that contributed less to it than disbursements therefrom outstanding on their behalf; and (2) dishonored checks on refunds to reverted appropriations and nonrevenue receipts. During the fiscal year, it is used to record receivables applicable to reverted appropriations. It is used by agencies for other purposes only upon written approval of Department of Finance, [Fiscal Systems and Consulting Unit](#).

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
6.	Amounts not applicable to any other general ledger receivable account are billed. <i>(Other debits to this account are usually made by special journal entries as circumstances require.)</i>	7.	Cash is received and applied, realizing accounts receivable—other.
A-2	Agency revolving fund is adjusted as of June 30 for amounts advanced to other funds.	8.	Cash is applied, realizing accounts receivable—other.
A-4	Abatement and reimbursement receivables are reclassified at the time an appropriation reverts.	36.	Cash is received and applied from the sale of accounts receivable—other.
		A-1	Is reversed as of July 1.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1320,
ACCRUED INTEREST RECEIVABLE
(Revised 5/1987)

10413

Normal Balance: Debit

Purpose: This account shows the amount of unpaid interest accrued to the date of purchase and included in the purchase price of securities purchased between interest dates. The applicable portion of the first interest received on such securities is credited to this account rather than to revenue.

Subsidiaries: Investment Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
13.	Investment securities are purchased.	35.	Interest is received on investment securities.
		A-5	Interest is accrued on investments.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1400,
DUE FROM OTHER FUNDS OR APPROPRIATIONS**
(Revised 2/1999)

10414

Normal Balance: Debit

Purpose: This account shows the amounts due from other funds or appropriations by reason of statutory provisions relating to allocation of moneys among funds and other special circumstances. At year-end, it includes amounts receivable for revenues collected and/or accrued for it by other funds or appropriations, and the amount of interest due from the Condemnation Deposits Fund and the Surplus Money Investment Fund at June 30, and not paid until July. It also includes amounts due from other funds or appropriations as reimbursements, abatements, and revenue.

Subsidiaries: File of applicable documents.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
28.	Agency files a claim to pay for property from its own funds and requests return of deposit from Condemnation Deposits Fund.	29.	A deposit is returned from the Condemnation Deposits Fund.
30.	State Treasurer files a claim for acquisition of property for agency, the cost being less than the amount of the deposit in the Condemnation Deposits Fund.	32.	Accrued interest is received on deposits in the Condemnation Deposits Fund and from the Surplus Money Investment Fund.
A-3	Year-end accruals are recorded.		
A-6	Interest due from the Condemnation Deposits Fund and from the Surplus Money Investment Fund is accrued as of June 30.		

(Other entries to this account are made by special journal entries as circumstances require, the account being debited when specific amounts become due from other funds and credited when the funds are transferred or accruals are reversed.)

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1510,
DUE FROM FEDERAL GOVERNMENT**
(Revised 2/1999)

10415

Normal Balance: Debit

Purpose: This account shows the amount receivable from the Federal Government other than reimbursements.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-3	Year-End accruals are recorded		

This account is debited when amounts, other than reimbursements, become due from the Federal Government or are accrued and is credited when payments thereon are received or accruals are reversed.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1590,
DUE FROM OTHER GOVERNMENTAL ENTITIES**
(Revised 2/1999)

10416

Normal Balance: Debit

Purpose: This account shows: (1) the amount receivable from local governments (2) the amount advanced to federal or local agencies for water or beach erosion projects that will be fully repaid upon or prior to completion of the project. It does not include the noncurrent portion of loans to local agencies under the Davis-Grunsky Act, which are accounted in Account No. 2149.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-3	Year-End accruals are recorded.		
	Amounts that become due from local governments.		Payments are received or accruals are reversed.
	Advances are made to non-state agencies.		Advances are repaid.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1600,
PROVISION FOR DEFERRED RECEIVABLES**
(Revised 2/1999)

10417

Normal Balance: Credit

Purpose: This account shows the amount provided for receivables not collectible within one year and any other receivables for which a full deferral is deemed appropriate or required by law.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
7.	Cash is received and applied to receivables which are accounted on a cash basis during the fiscal year.	6.	Invoices are prepared for receivables which are accounted on a cash basis during the fiscal year.
8.	Cash is applied to receivables which are accounted on a cash basis during the fiscal year.	11.	<i>(Alternate entry for dishonored checks.)</i>
9.	Accounts receivable are written off.	A-3	Year-end accruals are recorded.
36.	Invoice amount of accounts receivable which were previously deferred and have now been sold.	A-4	Abatement and reimbursement receivables are reclassified at the time an appropriation reverts.
A-9	Amount required to adjust this account balance for the amount of revenue earned but not received as of June 30 for fully deferred receivables that are estimated to be collectible within the ensuing fiscal year.	A-9R	The amount applicable to this account in Entry A–9 is reversed and a full deferral is established for certain accrued revenue receivable.
		A-10	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored check transaction during the year.
		A-12	Billed abatement, reimbursement, and nonrevenue receivables are deferred if not believed to be collectible during the coming fiscal year.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1710,
EXPENSE ADVANCES**
(Revised 5/1987)

10418

Normal Balance: Debit as of June 30. None at any other time.

Purpose: This account shows, for year-end reporting purposes, the amount of cash advanced to employees for travel or other legitimate expenses from the agency revolving fund. During the year, the revolving fund is accounted on an imprest basis. In order not to overstate the amount of cash in the revolving fund in year-end statements, as of June 30 each year this account together with Account Nos. 1190, 3010, and 3020 is debited and Account No. 1130, Revolving Fund Cash, is credited for the appropriate amounts to reduce Account No. 1130 to the actual amount of revolving fund cash on deposit in the agency's general checking account with the State Treasurer. The entry is reversed as of July 1.

Subsidiaries: Portion of Revolving Fund Receivables Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-2	Agency revolving fund is adjusted for expense advances outstanding as of June 30, as explained above.	A-2	Is reversed as of July 1.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1730,
PREPAYMENTS TO OTHER FUNDS OR APPROPRIATIONS
(Revised 5/1987)

10419

Normal Balance: Debit

Purpose: This account shows the unexpended prepayments to other funds or appropriations for services requested. It also shows the unexpended prepayments to the Water Resources Revolving Fund, Architecture Revolving Fund, and State Transportation Fund for capital projects. Agencies will keep a separate subsidiary ledger account showing the amount prepaid to each fund.

Subsidiaries: Prepayments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
14.	State Controller's Office transfers a prepayment to a service agency.	14.	State Controller's Office returns by transfer the unused balance of a prepayment.
17.	State Controller's Office transfers prepayments to the Water Resources Revolving Fund, the Architecture Revolving Fund, and the State Transportation Fund.	15.	Controller's Journal Entry is received in settlement of "NO WARRANT" claims.
		16.	Controller's Journal Entry is received for recording payment of printing services.
		18.	Prepayments are reduced by the amount of expenditures reported during the Fiscal Year.
		19.	Prepayments are reduced upon completion of projects.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1742,
PREPAYMENTS TO COUNTIES**
(Revised 5/1987)

10420

Normal Balance: Debit

Purpose: This account shows the payments to counties for social welfare programs from the (1) General Fund and (2) Social Welfare Federal Fund.

Subsidiaries: County Advance Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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This account is debited when funds are advanced to counties for social welfare programs. It is credited, and an expenditure account is debited, as the counties file reports of actual expenditures. No Standard Entries are shown since this account has limited use.

**ACCOUNT NO. 1749,
PREPAYMENTS TO OTHER GOVERNMENTAL ENTITIES**
(Revised 5/1987)

10421

Normal Balance: Debit

Purpose: This account shows the unexpended balance of prepayments made to federal and local agencies for the state share of water or beach erosion projects. It is fully reserved in Account No. 5330.

Subsidiaries: Project Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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This account is debited when prepayments are made and is credited when approved expenditure reports are received or unexpended balances are returned. No standard entries are shown.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2011,
INVESTMENT IN SECURITIES AT COST**
(Revised 5/1987)

10422

Normal Balance: Debit

Purpose: This account shows the cost of investment in debt securities, such as Treasury Bills.

Subsidiaries: Investments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
33.	Investment securities are purchased	34.	Investment securities mature or are sold.

**ACCOUNT NO. 2012,
INVESTMENT IN SECURITIES**
(Revised 5/1987)

10423

Normal Balance: Debit

Purpose: This account shows the face value of investment in debt securities other than those recorded at cost in Account No. 2011.

Subsidiaries: Investments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
33.	Investment securities are purchased	34.	Investment securities mature or are sold.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2013,
PREMIUM ON SECURITIES**
(Revised 5/1987)

10424

Normal Balance: Debit

Purpose: This account shows the unamortized premium on securities purchased at more than par value. Premium is amortized during the expected holding period or the securities using the "interest method" which yields an equal periodic rate of interest.

Subsidiaries: Investments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
33.	Investment securities are purchased	34.	Investment securities mature or are sold.
		35.	Interest is received on investment securities.
		A-5	Interest is accrued on investments.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2014,
DISCOUNT ON SECURITIES**
(Revised 5/1987)

10425

Normal Balance: Credit

Purpose: This account shows the unamortized discount on securities purchased at less than par value. Discount is amortized during the expected holding period of the securities using the "interest method" which yields an equal periodic rate of interest.

Subsidiaries: Investments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
34.	Investments securities mature or are sold.	33.	Investment securities are purchased.
35.	Interest is received on investment securities		
A-5	Interest is accrued on investments		

**ACCOUNT NO. 2021,
INVESTMENT IN COMMON STOCK**
(Revised 5/1987)

10426

Normal Balance: Debit

Purpose: This account shows the amount of investment in common stock.

Subsidiaries: Investment Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
33.	Common stocks are purchased	34.	Common stocks are sold.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2022,
INVESTMENT IN PREFERRED STOCK**
(Revised 5/1987)

10427

Normal Balance: Debit

Purpose: This account shows the amount of investment in preferred stock.

Subsidiaries: Investments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
33.	Preferred stocks are purchased	34.	Preferred stocks are sold.

**ACCOUNT NO. 2040,
INVESTMENT IN INTERFUND BUILDING AND CONSTRUCTION LOANS**
(Revised 06/2005)

10428

Normal Balance: Debit

Purpose: This account shows investments in state buildings and other state capital outlay projects evidenced by documents other than certificates issued pursuant to the [State Building Construction Act of 1955](#).

Subsidiaries: Investments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>

This account is not used by most funds. This account is debited for amounts disbursed for building loans and is credited for amounts received in repayment of the principal thereof. No standard entries are shown.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2120,
ADVANCES TO OTHER FUNDS**
(Revised 06/2005)

10429

Normal Balance: Debit

Purpose: This account shows the amounts of repayable advances between funds which are not expected to be repaid within the current or ensuing fiscal year.

Subsidiaries: File of applicable documents.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

**ACCOUNT NO. 2170,
INTERFUND LOANS RECEIVABLE**
(New 06/2005)

10429.5

Normal Balance: Debit

Purpose: This account shows the receivable amount of repayable loans between funds which is not expected to be collected within the current or ensuing fiscal year.

Subsidiaries: File of applicable documents.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2310,
LAND**
(Revised 5/1987)

10430

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned land and interests in land under the jurisdiction of the particular agency.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Land or interests in land are acquired by other than condemnation proceedings.	21.	Land or interests in land are disposed of.
28.	Land is acquired in condemnation proceedings by claim filed by agency.		
30.	Land is acquired in condemnation proceedings by claim filed by State Treasurer		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2331,
IMPROVEMENTS OTHER THAN BUILDINGS**
(Revised 6/2013)

10431

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned nonstructural improvements under the jurisdiction of the particular department. Use of this account is dependent on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.

Subsidiaries: Property Ledger

Based on [SAM Chapter 10500](#), the normal entries for this account are as follows:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
19.	Improvements are constructed by Division of the State Architect or other department.	21.	Improvements are written off.
20.	Improvements are acquired.		
28.	Real property is acquired in condemnation proceedings by claim filed by department.		
30.	Real property is acquired in condemnation proceedings by claim filed by State Treasurer.		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2341,
EQUIPMENT**
(Revised 5/1987)

10432

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of State-Owned equipment under the jurisdiction of the particular agency.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
19.	Equipment is acquired in connection with construction project supervised by the Office of Architecture and Construction or other agency.	21.	Equipment is disposed of.
20.	Equipment is acquired.	A-7	Equipment account is adjusted at June 30 for value of surveyed equipment not yet sold.
A-7R	Entry A-7 is semi-reversed as of July 1 of the new fiscal year.		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2339,
ACCUMULATED DEPRECIATION IMPROVEMENTS
OTHER THAN BUILDINGS**
(Revised 06/2005)

10433

Normal Balance: Credit

Purpose: This account shows the depreciated portion of the cost of improvements, other than buildings.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

**ACCOUNT NO. 2349,
ACCUMULATED DEPRECIATION EQUIPMENT**
(New 06/2005)

10433.1

Normal Balance: Credit

Purpose: This account shows the depreciated portion of the cost of equipment.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2350,
CONSTRUCTION WORK IN PROGRESS**
(Revised 06/2013)

10434

Normal Balance: Debit

Purpose: This account shows the amount expended on capital outlay projects that are not yet completed and, therefore, cannot be capitalized in the capital assets accounts.

Subsidiaries: File of Expenditure Reports for projects constructed by other departments. Work Order Ledger or File for projects constructed by departments.

Based on [SAM Chapter 10500](#), the normal entries for this account are as follows:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
18.	Expenditures on uncompleted projects are reported.	19.	Project is completed and cost is transferred to capital assets accounts.

**ACCOUNT NO. 2361 –
NON-DEPRECIABLE INFRASTRUCTURE**
(New 09/2010)

10434.1

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned roadways and bridges on the State Highway System that are accounted for and reported using the modified approach allowed pursuant to [GASB](#) Statement No. 34. Under the modified approach, Caltrans does not report depreciation expense for roads and bridges but capitalizes all costs that add to the capacity and efficiency of the state-owned roads and bridges. All maintenance and preservation costs are expensed and not capitalized.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Infrastructure is acquired	21.	Infrastructure is disposed of.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2362 –
DEPRECIABLE INFRASTRUCTURE**
(New 09/2010)

10434.2

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned infrastructure other than roadways and bridges on the State Highway System.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Infrastructure is acquired	21.	Infrastructure is disposed of.

**ACCOUNT NO. 2369 –
ACCUMULATED DEPRECIATION – INFRASTRUCTURE**
(New 09/2010)

10434.3

Normal Balance: Credit

Purpose: This account shows the depreciated portion of infrastructure other than state-owned roadways and bridges.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>

Entries to this account will usually be made by special journal entries as circumstances require.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2411,
COMPUTER SOFTWARE-AMORTIZABLE**
(Revised 09/2010)

10435

Normal Balance: Debit

Purpose: This account shows the cost of state-owned computer software (purchased, licensed, or internally generated) under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Computer software is acquired	21.	Computer software is disposed of.

**ACCOUNT NO. 2412 –
LAND USE RIGHTS–AMORTIZABLE**
(New 09/2010)

10435.1

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned amortizable land-use rights (easements, water rights, timber rights and mineral rights) under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Land-Use rights are acquired	21.	Land-Use rights are disposed of.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2413 –

PATENTS, COPYRIGHTS, TRADEMARKS–AMORTIZABLE

10435.2

(New 09/2010)

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned amortizable patents, copyrights and trademarks under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Patents, copyrights and trademarks are acquired	21.	Patents, copyrights and trademarks are disposed of.

ACCOUNT NO. 2414 –

OTHER INTANGIBLE ASSETS–AMORTIZABLE

10435.3

(New 09/2010)

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state owned amortizable intangible assets, not otherwise classified.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Other intangible asset is acquired	21.	Other intangible asset is disposed of.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2422 –
LAND USE RIGHTS–NON-AMORTIZABLE**
(New 09/2010)

10435.4

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned non-amortizable (i.e., with an indefinite useful life) land use rights (easements, water rights, timber rights and mineral rights) under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Land-Use rights are acquired	21.	Land-Use rights are disposed of.

**ACCOUNT NO. 2423 –
PATENTS, COPYRIGHTS, TRADEMARKS–NON-AMORTIZABLE**
(New 09/2010)

10435.5

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned non-amortizable (i.e., with an indefinite useful life) patents, copyrights and trademarks under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Patents, copyrights and trademarks are acquired	21.	Patents, copyrights and trademarks are disposed of.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2424 –

OTHER INTANGIBLE ASSETS–NON-AMORTIZABLE

10435.6

(New 09/2010)

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state owned non-amortizable (i.e., with an indefinite useful life) intangible assets, not otherwise classified.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Other intangible asset is acquired	21.	Other intangible asset is disposed of.

ACCOUNT NO. 2430 –

INTERNALLY GENERATED INTANGIBLE ASSETS IN PROGRESS

10435.7

(Revised 06/2011)

Normal Balance: Debit

Purpose: This account shows the amount expended on internally generated intangible assets that are not yet complete and, therefore, cannot be capitalized in the specific intangible asset accounts. Once the internally generated intangible asset is complete, the total cost is moved from this account to the specific intangible asset account.

Subsidiaries: File of Expenditure Reports for projects developed by other agencies. Work Order Ledger or File for projects developed by department.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
18 & 18A	Expenditures on uncompleted projects are recorded.	19 & 19A	Project is completed and cost is transferred to specific intangible asset account.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2491 –
ACCUMULATED AMORTIZATION–COMPUTER SOFTWARE **10435.8**
(New 09/2010)

Normal Balance: Credit

Purpose: This account shows the depreciated portion of the cost of computer software.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry</u> <u>No.</u>	<u>Debits</u>	<u>Entry</u> <u>No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

ACCOUNT NO. 2492 –
ACCUMULATED AMORTIZATION–LAND USE RIGHTS **10435.9**
(New 09/2010)

Normal Balance: Credit

Purpose: This account shows the depreciated portion of the cost of land use rights.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry</u> <u>No.</u>	<u>Debits</u>	<u>Entry</u> <u>No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2493 –

ACCUMULATED AMORTIZATION–PATENTS, COPYRIGHTS, TRADEMARKS

10435.10

(New 09/2010)

Normal Balance: Credit

Purpose: This account shows the depreciated portion of the cost of patents, copyrights and trademarks.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

ACCOUNT NO. 2494 –

ACCUMULATED AMORTIZATION–OTHER INTANGIBLE ASSETS

10435.11

(New 09/2010)

Normal Balance: Credit

Purpose: This account shows the depreciated portion of the cost of intangible assets, not otherwise classified.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2500,
DEFERRED CHARGES**
(Revised 06/2005)

10436

Normal Balance: Debit

Purpose: This account shows the amount, as of June 30 each year, of office revolving fund disbursements in payment of discounted invoices to be charged to a succeeding fiscal year appropriation due to advance deliveries of materials and supplies to be used in the succeeding fiscal year. This account is also used for any other deferred charges not otherwise classified. Such items not otherwise classified will be charged to this account only upon written approval of Department of Finance, [Fiscal Systems and Consulting Unit](#). Payments made for deferred charges should only be made after the Budget Act for the subsequent fiscal year is enacted.

Subsidiaries: File of Discounted Invoices to be Charged to Succeeding Fiscal Year Appropriations. Other files or ledgers as necessary.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-2	Agency revolving fund is adjusted for disbursements applicable to the succeeding fiscal year.	A-1	Is reversed as of July 1.

**ACCOUNT NO. 2600 –
PROVISION FOR DEFERRED INTERFUND LOANS PAYABLE**
(Renumbered from 10435.5 09/2010)

10436.1

Normal Balance: Debit

Purpose: This account shows the liability amount for repayable loans between funds which are not expected to be repaid within the current or ensuing fiscal year and are, therefore, deferred.

Subsidiaries: File of applicable documents.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>

Entries to this account will usually be made by special journal entries as circumstances require.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2730,
DEPOSITS IN CONDEMNATION PROCEEDINGS
(Revised 5/1987)

10437

Normal Balance: Debit

Purpose: This account shows the amount on deposit in the Condemnation Deposits Fund and in courts for condemnation suits on which final settlement has not yet been made either from the Condemnation Deposits Fund or from other funds. These deposits are fully reserved in Account No. 5390, Other Reserves.

Subsidiaries: File of Open Condemnation Deposit Documents

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
27.	Money is transferred to the Condemnation Deposits Fund.	28.	Agency files claim for acquisition of property under condemnation proceedings.
		30.	State Treasurer files claim for acquisition of property under condemnation proceedings.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2740,
INVENTORY OF SURVEYED EQUIPMENT**
(Revised 6/2014)

10438

Normal Balance: Debit

Purpose: This account shows the estimated sales value of surveyed equipment at the end of any fiscal year in which the new equipment has been purchased but the old item, budgeted to be traded-in, and has not been sold on or before June 30. The purpose of this account is to give effect to uncompleted equipment transactions in the department's final budget report and to show salable surveyed equipment as fund assets in other final year-end financial reports furnished to the [State Controller's Office](#). It will be used only by those funds where the receipts from the sale in lieu of trade-in are to be abated to a Budget Act appropriation or other appropriation specific in amount.

Subsidiaries: Property Ledger; File of Uncleared Survey Reports

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-7	Estimated sales value of surveyed equipment is recorded as of June 30.	A-7R	Semi-reverse entry No. A-7 as of July 1.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2920,
AMOUNT TO BE PROVIDED FOR OTHER LONG-TERM DEBT
(Revised 9/1990)

10439

Normal Balance: Debit

Purpose: This account is used to offset the general bonded debt and also certain other large long-term liabilities including installment purchase and capital lease (lease-purchase) contracts.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
22.	Installment purchase or capital lease (lease-purchase) contract is executed.	23.	Claims are filed for payments on installment purchase or capital lease (lease-purchase) contracts.

For other uses of this account contact Department of Finance, [Fiscal Systems and Consulting Unit](#).

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3010,
ACCOUNTS PAYABLE**
(Revised 5/1987)

10440

Normal Balance: Credit

Purpose: This account shows, as of June 30, the amount of outstanding obligations of the year just ended and prior fiscal years. Accrued expenditures that were not scheduled for payment at June 30 are credited to this account. A few agencies also use this account to show other types of payables during the fiscal year.

Subsidiaries: Accounts Payable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-2	Agency revolving fund is adjusted as of June 30 for unscheduled expenditures therefrom. Entry No. A-2 is reversed as of July 1 of the new fiscal year.	A-2	Agency revolving fund is adjusted as of June 30 for amounts payable to other funds for revolving funds advanced.
A-8R	Entry No. A-8 is semi-reversed as of July 1 of the new fiscal year.	A-8	Expenditure accruals as of June 30 are recorded.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3020,
CLAIMS FILED
(Revised 5/1987)

10441

Normal Balance: Credit

Purpose: This account shows the amount of claims approved for payment that have been filed with the [State Controller's Office](#). The balance of this account is increased as claims are filed and is reduced on the basis of Notices of Claims Paid, Form CD-102, issued by the State Controller's Office for warrants issued in payment of claims.

Subsidiaries: Open items in Claims File Register

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
5.	Notices of Claims Paid, Form CD-102, are received from the State Controller's Office for warrants written in payment of claims filed.	1.	A claim is filed for revolving fund advance.
15.	State Controller's Journal Entry or Transfer is received in settlement of "NO WARRANT" claims.	3.	Claims other than for revolving fund advances are filed.
A-2	Agency revolving fund is adjusted for unreimbursed expenditures therefrom as of June 30.	22.	Claims are filed for payments on installment purchase contract.
		23.	Claims are filed for payment of rent applicable to the purchase price under a lease-purchase contract.
		28.	Claims are filed for acquisition of property by condemnation proceedings.
		A-2	Is reversed as of July 1.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3110,
DUE TO OTHER FUNDS OR APPROPRIATIONS**
(Revised 5/1987)

10442

Normal Balance: Credit

Purpose: This account shows the amounts due to other funds by reason of statutory provisions relating to allocation of moneys among funds and other special circumstances. At year-end, it includes amounts payable for revenues collected and/or accrued by it for other funds. It does not include amounts due to other funds as reimbursements for services received or the liability for expendable prepayments from other funds. Agencies will keep a separate subsidiary ledger account showing the amount due to each fund.

Subsidiaries: Revenue Ledger or file of applicable documents

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
11.	<i>(Alternative entry for dishonored checks.)</i>	7.	Cash is received and applied which is revenue for another fund.
A-10	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored check transaction during the year.	8.	Cash is applied which is revenue for another fund.
A-11	Adjustment is made for cash shortages outstanding June 30.	A-9	Amounts earned as of June 30 but not received are accrued.
		A-11	Is reversed as of July 1.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3120,
PREPAYMENTS FROM OTHER FUNDS OR APPROPRIATIONS**
(Revised 5/1987)

10443

Normal Balance: Credit

Purpose: This account shows the amount of prepayments from other funds or appropriations for services requested. A separate account is kept for each fund from which a prepayment has been received.

Subsidiaries: Sub-account for each appropriation when prepayments are received from more than one appropriation of the same fund.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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(Entries to this account in the accounts of the agency receiving the prepayment are contra to entries to Account No. 1730 in the accounts of the agency making the prepayment. No standard entries are shown.)

**ACCOUNT NO. 3210,
DUE TO FEDERAL GOVERNMENT**
(Revised 5/1987)

10444

Normal Balance: Credit

Purpose: This account shows amounts due to the Federal Government under various legal and contractual provisions, other than reimbursements for services received which are accounted in Account No. 3010, Accounts Payable.

Subsidiaries: File of Documents Schedules or other records if appropriate.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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This account is credited when a liability to the federal government is incurred and debited when payments thereon are made. No Standard Entries are shown since this account has limited use.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3220,
DUE TO LOCAL GOVERNMENTS**
(Revised 5/1987)

10445

Normal Balance: Credit

Purpose: This account shows amounts due to local governments under various legal and contractual provisions, other than reimbursements for services received which are accounted in Account No. 3010, Accounts Payable.

Subsidiaries: File of Documents, Schedule or other records if appropriate.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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This account is credited when a liability to the federal government is incurred and debited when payments thereon are made. No Standard Entries are shown since this account has limited use.

**ACCOUNT NO. 3230,
LIABILITY FOR LOCAL SALES TAX COLLECTIONS**
(Revised 5/1987)

10446

Normal Balance: Credit

Purpose: This account shows the liability to local governments for amounts collected under the Uniform Local Sales and Use Tax Law by the [State Board of Equalization](#).

Subsidiaries: Monthly Electronic Data Processing Listing

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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No Standard Entries are shown since this account has limited use.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3310,
ACCRUED INTEREST PAYABLE**
(Revised 5/1987)

10447

Normal Balance: Credit

Purpose: This account shows the amount of accrued interest payable on bonded indebtedness, or similar obligations of the State.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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When accrued interest is recorded, this account is credited and an appropriate expenditure account is debited. When the interest is paid, this account is then debited. No standard entries are shown.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3410,
REVENUE COLLECTED IN ADVANCE
(Revised 5/1987)

10448

Normal Balance: Credit

Purpose: This account shows amounts collected that will be accounted as revenue of subsequent fiscal years.

Subsidiaries: Revenues Ledger (Subsequent Fiscal Years)

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
3.	Claims for refunds of revenue collected in advance are scheduled for payment.	7.	Cash is received and applied which will be accounted as revenue of subsequent fiscal years.
25.	Revenue collected in advance in the prior fiscal year are transferred to revenue of the new fiscal year at July 1.	8.	Cash is applied which will be accounted as revenue of subsequent fiscal years.
A-10	Adjustment is made for checks still dishonored as of June 30.		
A-11	Adjustment is made for cash shortages outstanding June 30.		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3420,
REIMBURSEMENTS COLLECTED IN ADVANCE**
(Revised 5/1987)

10449

Normal Balance: Credit

Purpose: This account shows amounts collected that will be applied to a current fiscal year appropriation when earned or that will be applied to a subsequent fiscal year's appropriation.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
26.	Reimbursements collected in advance are transferred to the appropriate fiscal year's appropriation when earned.	7.	Cash is received and applied which will be accounted either as reimbursements to a current or subsequent fiscal year appropriation when earned.
A-10	Adjustment is made for checks still dishonored as of June 30.	8.	Cash is applied which will be accounted either as reimbursements to a current or subsequent fiscal year appropriation when earned.
A-11	Adjustment is made for cash shortages outstanding June 30.		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3520,
PROJECT DEPOSITS**
(Revised 5/1987)

10450

Normal Balance: Credit

Purpose: This account shows the amount of accountability to other agencies for prepayments for specific projects. The unexpended portion of such prepayments is shown in Account No. 1140 and the amount expended on open projects is shown in Account No. 2350.

Subsidiaries: Work in Progress Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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This account is credited when prepayments are received from other agencies and is debited when projects are completed and/or excess funds are returned. No standard entries are shown since this account has limited use.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3710,
CASH OVERAGES**
(Revised 5/1987)

10451

Normal Balance: Credit

Purpose: This account shows the amounts credited to cashiers for cash overages occurring in their accounts. Cash overages are refunded if proper identification and verification can be made. The remaining cash overages are held in suspense in this account until they are applied as revenue. Cash overages will be applied at least once each quarter.

Subsidiaries: File of Suspense Items

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
8.	Cash overages are applied as revenue	7.	Cash is received in excess of that for which cashiers are held accountable

(When cash overages that have been credited to this account are identified and refunded to payers, the refund is shown in the General Cash Disbursements Register as a debit to this account and included in Standard Entry No. 10.)

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3730, UNCLEARED COLLECTIONS (Revised 06/2005)

10452

Normal Balance: Credit

Purpose: This account shows the amount of cash collections which must be reviewed to determine if they are to be accepted for a fund in the [State Treasury](#) or are to be refunded to payers. This account also contains fees which are not earned until a permit, license, or other document is actually issued.

Subsidiaries: Uncleared Collections File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
8.	Cash not readily identifiable or whose accounting treatment was not determinable at time of receipt is applied to agency accounts.	7.	Cash is received for transactions not readily identifiable or whose accounting treatment has not been determined. Cash is received for salary overpayments.
10.	Cash is refunded to payers.	13.	Cash is received that is not expected to be deposited.

ACCOUNT NO. 3750, UNAPPORTIONED TAXES (Revised 5/1987)

10453

Normal Balance: Credit

Purpose: This account shows the amount of money which is subject to apportionment to other funds or local governments.

Subsidiaries: Schedules or files of appropriate documents.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>

No Standard Entries are shown since this account has limited use.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3760,
ACCRUED LEAVE TIME**
(Revised 06/2005)

10454

Normal Balance: Credit

Purpose: This account shows the amount reserved for the liability for vacation and compensating time off earned but not taken.

Subsidiaries: Schedule computed from Employee Leave Records, [STD. Form 642](#).

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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No Standard Entries are shown since this account has limited use.

**ACCOUNT NO. 3790,
OTHER CURRENT LIABILITIES**
(Revised 06/2005)

10455

Normal Balance: Credit

Purpose: This account shows the amount of any liabilities not otherwise classified.

Subsidiaries: Various, depending on the nature of the accounts.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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No Standard Entries are shown since this account has limited use.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 4022,
INTERFUND BUILDING AND CONSTRUCTION LOANS PAYABLE **10456**
(Revised 06/2005)

Normal Balance: Credit

Purpose: This account shows the noncurrent portion of the long-term liability for building and construction loans (evidenced by documents other than certificates issued pursuant to the [State Construction Act of 1955](#)).

Subsidiaries: Bond and Building Loan Ledger

Normal Entries:

<u>Entry</u> <u>No.</u>	<u>Debits</u>	<u>Entry</u> <u>No.</u>	<u>Credits</u>
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No Standard Entries are shown since this account has limited use.

ACCOUNT NO. 4050,
INTERFUND LOANS PAYABLE **10456.5**
(New 06/2005)

Normal Balance: Credit

Purpose: This account shows the liability amount for repayable loans between funds which are not expected to be repaid within the current or ensuing fiscal year.

Subsidiaries: File of applicable documents.

Normal Entries:

<u>Entry</u> <u>No.</u>	<u>Debits</u>	<u>Entry</u> <u>No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 4210,
INSTALLMENT CONTRACTS PAYABLE
(Revised 9/1990)

10457

Normal Balance: Credit

Purpose: This account shows the long-term liability applicable to the principal installment purchase contracts. As claims are filed for payment of installments, the account balance is reduced by the amount of the payment applicable to the principal, excluding any interest, maintenance or other operating costs.

Subsidiaries: File of installment purchase contracts.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
23.	Claims are filed for payments on installment purchase contracts.	22.	Installment purchase contract is executed.

ACCOUNT NO. 4220,
LEASE/PURCHASE CONTRACTS
(Revised 9/1990)

10458

Normal Balance: Credit

Purpose: This account shows the long-term liability applicable to the principal on capital lease (lease-purchase) contracts. As claims are filed for lease payments, the account balance is reduced by the amount of payment applicable to the principal, excluding any interest, maintenance or other operating costs.

Subsidiaries: File of lease-purchase contracts.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
23.	Claims are filed for payments on capital leases (lease-purchase) contracts	22.	Capital lease (lease-purchase) contract is executed.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 5200 –
INVESTMENT IN CAPITAL ASSETS**
(Revised 09/2010)

10459

Normal Balance: Credit

Purpose: This account shows the accountability of the department for the amount invested in tangible assets and intangible assets under its jurisdiction. The purpose of this account is to exclude from the fund balance the amounts invested in tangible assets and intangible assets. This account is contra to Account Nos. 2310, 2321, 2331, 2333, 2341, 2350, 2361, 2362, 2411, 2412, 2413, 2414, 2422, 2423, and 2424.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
21.	Capital assets are disposed of.	18.	Expenditures on uncompleted capital outlay projects are reported.
A-7	Adjustment is made for surveyed equipment not yet sold as of June 30.	18A.	Expenditures on uncompleted capital assets in progress are reported.
		19.	Capital outlay project is completed.
		20.	Capital assets are acquired.
		22.	Capital assets are acquired by an installment purchase or capital lease (<i>lease-purchase</i>) contract.
		28.	Real property is acquired by claim against agency fund and appropriation in condemnation proceedings.
		30.	Real property is acquired by State Treasurer's claim against the Condemnation Deposit Fund.
		A-7R	Is semi-reversed as of July 1 of the new fiscal year.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 5330,
RESERVE FOR PREPAID ITEMS**
(Revised 5/1987)

10460

Normal Balance: Credit

Purpose: This account shows the amount of prepayments to other funds. It is contra to Account No. 1730.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
18.	Expenditure from prepayments on uncompleted projects are reported by the agency doing the work.	17.	The State Controller's Office transfers prepayments to the Architecture Revolving Fund, State Transportation Fund, or Water Resources Revolving Fund.
19.	Projects are completed by the Office of Architecture and Construction, Division of Highways, or Department of Water Resources.		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 5350,
RESERVE FOR ENCUMBRANCES**
(Revised 5/1987)

10461

Normal Balance: Credit

Purpose: This account is contra to Account No. 6150, Encumbrances.

Subsidiaries: Allotment-Expenditures Ledger, File of Open Estimates (Same as Account No. 6150)

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
3.	Claims that liquidate encumbrances are scheduled for payment.	2.	Encumbrance documents are issued and adjusted.
4.	Funds are transferred to the State Payroll Revolving Fund for the payment of agency payrolls.	A-8R	The reserve for encumbrances of continuing appropriations is reestablished as of July 1 of the new fiscal year.
16.	Controller's Journal Entry is received for recording payment of printing services.		
17.	Advance is made to a construction agency.		
A-8	The reserve for encumbrances is closed at the end of the fiscal year.		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 5370,
RESERVE FOR INTERFUND LOANS RECEIVABLE**
(Revised 06/2005)

10461.5

Normal Balance: Credit

Purpose: This account shows the receivable amount of repayable loans between funds which is not expected to be collected within the current or ensuing fiscal year and is, therefore, reserved. This is a contra account to account no. 2170.

Subsidiaries: File of applicable documents.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
<hr/>			

Entries to this account will usually be made by special journal entries as circumstances require.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 5390,
OTHER RESERVES**
(Revised 06/2005)

10462

Normal Balance: Credit

Purpose: This account shows the amount of any reserve not otherwise classified. It is used as a reserve for condemnation deposits, contra to Account No. 2730.

Subsidiaries: Various, depending on the nature of the accounts.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
28.	Agency files claim for acquisition of property under condemnation proceedings.	27.	Money is transferred to the Condemnation Deposits Fund.
30.	State Treasurer files claim for acquisition of property under condemnation proceedings.		

(Other entries to this account are made by special journal entries as circumstances require.)

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 5530,
FUND BALANCE–UNAPPROPRIATED
(Revised 5/1987)

10463

Normal Balance: Credit

Purpose: After revenue and expenditure accounts have been closed to this account, it shows the current "fund equity" of the particular fund.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
C-2	Appropriation Expenditures accounts of the fiscal year just ended are closed.	C-1	Revenue and reimbursements accounts of the fiscal year just ended are closed.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 5570,
FUND BALANCE—CLEARING ACCOUNT
(Revised 5/1987)

10464

(To be used only for funds not accounted entirely by one agency.)

Normal Balance: Debit or Credit

Purpose: This account shows each agency's shared equity (net assets or liabilities) of particular funds in the [State Treasury](#) not accounted entirely by one agency. This account is not used during the fiscal year. At the end of the fiscal year, after Entry A-13, revenue and expenditures accounts are closed to this account. The account balance is the connecting link between the books of the various state agencies and the corresponding central fund accounts maintained by the [State Controller's Office](#). It is comparable to a proprietary "branch office" clearing account used to connect agency records with the "home office" records maintained by the State Controller's Office.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
C-2	Appropriation Expenditures accounts of the fiscal year just ended are closed.	A-13	For funds not accounted entirely by our agency, the cash in State Treasury Account balances is transferred to this account to facilitate closing nominal accounts at June 30.
		C-1	Revenue and reimbursements accounts of the fiscal year just ended are closed.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 6150,
ENCUMBRANCES**
(Revised 5/1987)

10465

Normal Balance: Debit

Purpose: This account shows the amount of un-liquidated encumbrances against appropriations currently available for encumbrance. It is supported by salary, expense and procurement documents for approved expenditures that have not yet been paid.

Subsidiaries: Allotment-Expenditure Ledger, File of Open Estimates

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
2.	Encumbrance documents are issued and adjusted.	3.	Claims that liquidate encumbrances are scheduled for payment.
A-8R	Encumbrances of Continuing Appropriations are re-established as of July 1 of the new fiscal year.	4.	Funds are transferred to the State Payroll Revolving Fund for payment of agency payrolls.
		16.	Controller's Journal Entry is received for recording payment of printing services.
		17.	Advance is made to a construction agency.
		A-8	The encumbrance account is closed as of the end of the fiscal year.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 8000,
REVENUE**
(Revised 5/1995)

10466

Normal Balance: Credit

Purpose: This account shows the amount of revenue accounted as applicable to the current fiscal year. At year-end, it includes the amount of revenue collected and/or accrued for it by other funds not yet received from such funds. It does not include revenues collected in advance of subsequent fiscal years or revenues collected for other funds.

Subsidiaries: Revenue Ledger

(Continued)

SAM – GENERAL LEDGER ACCOUNTS

(Continued)

**ACCOUNT NO. 8000,
REVENUE**

(Revised 5/1995)

10466 (Cont. 1)

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
3.	Claims for refunds of revenue are scheduled for payment.	7.	Cash is received and applied to billed and/or unbilled revenues of the current fiscal year.
9.	Accounts receivable are written off.	8.	Cash is applied to billed and/or unbilled revenues of the current fiscal year.
11.	<i>(Alternate entry for dishonored checks.)</i>	25.	Revenue collected in advance in the prior fiscal year are accounted as revenue of the current fiscal year at July 1.
A-10	Adjustment is made for checks still dishonored as of June 30, by agencies that do not adjust their revenue accounts for each dishonored check transaction during the fiscal year.	32.	Interest is received from the Surplus Money Investment Fund or Condemnation Deposits Fund.
A-11	Adjustment is made for cash shortages outstanding June 30.	34.	Investment securities mature or are sold.
C-1	Final June 30 account balance is closed to Account No. 5530 or 5570.	35.	Interest is received on investment securities.
		36.	Cash is received and applied from the sale of accounts receivable—revenue.
		A-5	Interest earnings on investments are accrued at June 30.
		A-9	Amounts earned as of June 30 but not received are accrued. Entry No. A–11 is reversed as of July 1.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 8100, REIMBURSEMENTS (Revised 5/1995)

10467

Normal Balance: Credit

Purpose: This account shows the total of amounts collected and/or accrued for the fiscal year to date representing partial or total recoveries of expenditures made by the spending agency for services or commodities furnished to other agencies or persons. Although they are similar to expenditure abatements in that they are credited to an appropriation, reimbursements are accounted separately and may not be expended unless appropriated or allotted for agency use.

Subsidiaries: Reimbursement Allotment in Allotment-Expenditure Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
9.	Accounts receivable are written off.	6.	Invoices are prepared for appropriation reimbursements other than those fully reserved.
11.	<i>(Alternate entry for dishonored checks.)</i>	7.	Cash is received and applied to either: (a) reimbursements not billed previously which must apply to the year in which the transaction occurred or the year in which collected; or (b) reimbursements billed previously which must apply to the year in which collected.

(Continued)

SAM – GENERAL LEDGER ACCOUNTS

(Continued)

ACCOUNT NO. 8100, REIMBURSEMENTS

(Revised 5/1995)

10467 (Cont. 1)

36.	Adjustment is made for the reduction in reimbursements resulting from the sale of accounts receivable.	8.	Cash is applied to either: (a) reimbursements not billed previously which must apply to the year in which the transaction occurred or the year which collected or; (b) reimbursements billed previously which must apply to the year in which collected.
A-10	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored check transaction during the year.	12.	Cash is ordered into the fund in treasury representing reimbursements of the type that must be applied at the time they are ordered into the treasury.
A-11.	Adjustment is made for cash shortages applicable to reimbursements outstanding June 30.	26.	Reimbursements collected in the prior fiscal year but applicable to a current fiscal year appropriation are transferred at July 1.
A-12	Billed abatement, reimbursement, and non-revenue receivables are deferred if not believed to be collectible during the coming fiscal year.	A-3	Accrued reimbursements receivable are recorded as of June 30. Entry No. A-11 is reversed as of July 1.
C-1	Final June 30 account balance is closed to Account No. 5530 or 5570.		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 9000,
APPROPRIATION EXPENDITURES**
(Revised 5/1995)

10468

Normal Balance: Debit

Purpose: This account shows the amount of expenditures chargeable to appropriations and executive orders available for encumbrance during the fiscal year.

Subsidiaries: Allotment-Expenditure Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
3.	Claims are filed against current fiscal year appropriations and executive orders.	6.	Invoices are prepared for abatements of appropriation expenditures.
4.	Funds are transferred to the State Payroll Revolving Fund for the payment of salaries and wages.	7.	Cash is received and applied to unbilled current fiscal year expenditure abatements.
9.	Accounts receivable-abatements are written off.	8.	Cash is applied to unbilled current fiscal year expenditure abatements.
16.	Controller's Journal Entry is received for recording payment of printing services.	19.	Project is completed by a construction agency.
17.	Advance is made to a construction agency.	30.	Amount of deposit in condemnation proceedings is adjusted to actual cost upon settlement by State Treasurer's Claim Schedule.
27.	Controller's Transfer is received transferring funds to acquire property by condemnation.	A-3	Accrued abatements receivable are recorded as of June 30.

(Continued)

SAM – GENERAL LEDGER ACCOUNTS

(Continued)

**ACCOUNT NO. 9000,
APPROPRIATION EXPENDITURES**
(Revised 5/1995)

10468 (Cont. 1)

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
28.	Amount of deposit in condemnation proceedings is adjusted to actual cost upon settlement by agency claim.	A-7	Adjustment is made for estimated sales value of surveyed equipment not yet sold.
36.	Adjustment is made for sale of accounts receivable–abatements.	A-8R	Accounts payable accrued at June 30, applicable to appropriations whose period of availability extends into the new fiscal year, is reversed as of July 1.
A-8	Accounts payable are accrued as of June 30.	C-2	Final June 30 account balance is closed to Account No. 5530 or 5570.
A-10	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored transaction during the year.		
A-11	Adjustment is made for cash shortages applicable to expenditure abatements as of June 30.		
A-12	Billed abatement, reimbursement, and non-revenue receivables are deferred if not believed to be collectible during the coming fiscal year.		

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 9811,
OPERATING TRANSFERS IN**
(Revised 5/1987)

10469

Normal Balance: Credit

Purpose: This account shows the amount transferred and/or receivable from other funds of (1) receipts and/or accruals that are accounted as revenue of the transferring fund, (2) amounts to be disbursed immediately by the transferee fund; i.e., where the transferee fund is just an intermediary for convenience in disbursing operations, (3) amounts to be disbursed where the fund of final disbursement is not a Governmental Fund, as the State Payroll Revolving Fund, and (4) other amounts; i.e., amounts that represent neither specific revenue of the transfer fund nor transfers to allow specific expenditures by the transferee fund. Agencies will keep a separate general ledger account showing the amount transferred and/or receivable from each fund.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account, except for those relating to revenue accrual procedures (see SAM Chapter [8200](#)), will be made only upon instructions from, Department of Finance, [Fiscal Systems and Consulting Unit](#) in accordance with the requirements of particular agencies. Therefore, no standard entries are shown.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 9812,
OPERATING TRANSFERS OUT**
(Revised 5/1987)

10470

Normal Balance: Debit

Purpose: This account shows the amount transferred and/or payable to other funds of (1) revenue collected and/or accrued for other funds by "Feeder Funds", (2) amounts that are revenue for the collecting fund, (3) amounts to be disbursed by the transferee fund where the transferee fund holds the amounts for some time and is not just an intermediary for convenience in disbursing operations, and (4) other amounts; i.e., amounts that represent neither specific revenue of the transferring fund nor transfers to allow specific expenditures by the transferee fund. At year-end, it includes the amount of revenue collected and/or accrued for other funds not yet paid to such funds. Agencies will keep a separate general ledger account showing the amount transferred and/or payable to each fund.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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Entries to this account, except for those relating to revenue accrual procedures (see SAM Chapter [8200](#)), will be made only upon instructions from, Department of Finance, [Fiscal Systems and Consulting Unit](#) in accordance with the requirements of particular agencies. Therefore, no standard entries are shown.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 9821,
INTERFUND INTEREST REVENUE**
(Revised 5/1987)

10471

Normal Balance: Credit

Purpose: This account shows the amount of interest received and/or accrued on loans to other funds for buildings and construction or other special purposes. It will be used only upon approval of Department of Finance, [Fiscal Systems and Consulting Unit](#).

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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This account is credited when interest not previously accrued is received or when interest is accrued at June 30. It is closed to Account No. 5530 or 5570 at June 30.

**ACCOUNT NO. 9822,
INTERFUND INTEREST EXPENSE**
(Revised 5/1987)

10472

Normal Balance: Debit

Purpose: This account shows the amount of interest expense on interfund buildings and construction loans or loans for other special purposes.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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This account is credited when interest not previously accrued is received or when interest is accrued at June 30. It is closed to Account No. 5530 or 5570 at June 30.

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 9891,
REFUNDS TO REVERTED APPROPRIATIONS**
(Revised 5/1987)

10473

Normal Balance: Credit

Purpose: This account shows the amount of abatements and reimbursements to reverted appropriations accrued and the amount of abatements and reimbursements remitted as such to the [State Treasurer](#) but not ordered into the State Treasury until after reversion of the appropriation to which they apply.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-10	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored transaction during the year.	19.	Amounts received that are applicable to an appropriation that has reverted.
A-12	Billed abatement, reimbursement, and non-revenue receivables are deferred if not believed to be collectible during the coming fiscal year.	A-4	Amounts collected are reclassified because they will not be recorded in the State Treasury before the appropriation reverts
C-1	Final June 30 account balance is closed to Account No. 5530 or 5570.	A-9	Amounts earned as of June 30 but not received are accrued.

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 9892,
PRIOR YEAR REVENUE ADJUSTMENTS
(Revised 5/1995)

10474

Normal Balance: Debit or Credit

Purpose: This account shows the difference between: (1) the amount of revenue accrued as of the previous June 30 and; (2) revenue actually received with respect to the items accrued.

Subsidiaries: Prior Year Revenue Adjustments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
9.	Accounts receivable from which the agency is discharged from accountability which relate to dishonored checks or identified cash shortages applicable to revenue (except reimbursements) which was identified as being earned as of the preceding June 30 are written off.	7.	Cash is received applicable to revenue (except reimbursements) which was identified as being earned as of the preceding June 30.
10.	Cash which was shown in the Report of Accruals to Controller's Accounts as revenue credits resulting from the application of cash in agency accounts is refunded.	8.	Uncleared collections are applied to revenue (except reimbursements) which was identified as being earned as of the proceeding June 30.
A-9R	Revenue accrued as of June 30 in entry A-9 is reversed to this account as of July 1.	36.	Cash is received and applied from the sale of accounts receivable-revenue. Entry A-11 is reversed as of July 1.

(Continued)

SAM – GENERAL LEDGER ACCOUNTS

(Continued)

**ACCOUNT NO. 9892,
PRIOR YEAR REVENUE ADJUSTMENTS**
(Revised 5/1995)

10474 (Cont. 1)

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-10	Adjustment is made for dishonored checks applicable to revenue (except reimbursements) which was identified as being earned as of the preceding June 30. This entry is made by agencies that do not adjust their accounts for each dishonored check transaction during the year.	C-1	Account is closed as of June 30 (assuming a debit balance in the account) to Account No. 5530 or 5570.
A-11	Adjustment is made for cash shortages applicable to revenue (except reimbursements) which was identified as being earned as of the preceding June 30.		

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 9893,
PRIOR-YEAR APPROPRIATION ADJUSTMENTS
(Revised 5/1995)

10475

Normal Balance: Debit or Credit

Purpose: This account shows the difference between the net amount of expenditures, abatements, and reimbursements accrued at the previous June 30 and the amount of actual expenditures, abatements, and reimbursements during the current fiscal year (including accruals) for appropriations no longer available for encumbrance.

Subsidiaries: Prior-Year Appropriation Adjustments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
3.	Claims are filed.	6.	Invoices are prepared.
4.	Payrolls are paid.	7.	Cash is received and applied.
9.	Accounts Receivable are written off.	8.	Cash is applied.
17.	Prepayment is made to a construction agency.	19.	Project is completed by a construction agency.
36.	Adjustment is made for the sale of accounts receivable.	A-8R	Entry A–8 is semi-reversed.
A-4	Adjustment is made for certain appropriation abatements and reimbursements.	C-2	Account is closed as of June 30 (<i>assuming a debt balance in the account</i>) to Account No. 5530 or 5570.
A-8	Accounts payable are accrued.		
A-10	Adjustment for dishonored checks.		
A-11	Adjustment for cash shortages.		
A-12	Adjustment is made for prior year appropriation receivables not believed to be collectible during the ensuing fiscal year.		
A-7R	Entry A-7 is semi-reversed.		